



1	Estate and trust income/loss (from U.S. Schedule E, Part III, line 37)	1	X					,				,				.					
2	Massachusetts differences, explain: _____	2	X					,				,				.					
3	Subtotal. Combine line 1 and line 2.	3	X					,				,				.					
4	Abandoned Building Renovation Deduction.	4						,				,				.					
5	Massachusetts adjusted trust and estate income/loss. Subtract line 4 from line 3	5	X					,				,				.					
6	Estate or nongrantor-type trust income taxed on Massachusetts Form 2, if included in line 5	6	X					,				,				.					
7	Grantor-type trust and non-Massachusetts estate and trust income. Subtract line 6 from line 5.	7	X					,				,				.					
8	Interest (other than from Mass. banks) and dividends if included in line 7 (for Mass. Sch. B, line 3).	8						,				,				.					
9	Adjustments of 5.3% income (enclose statement)	9	X					,				,				.					
10	Subtotal. Combine line 8 and line 9.	10	X					,				,				.					
11	Income or loss from grantor-type trusts & non-Mass. estates & trusts. Subtract line 10 from line 7	11	X					,				,				.					